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ATTORNEYS AT LAW

NORMAN F. OBLON (703) 413-3000 NOBLON@OBLON.COM

JACOB A. DOUGHTY (703) 413-3000 JDOUGHTY@OBLON.COM

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/590,290

Applicants: Takeo TOKIAI Filing Date: August 23, 2006

For: REFRIGERATING MACHINE OIL COMPOSITION

Group Art Unit: 1796

Examiner: STANLEY, JANE L.

SIR:

Attached hereto for filing are the following papers:

REQUEST FOR EXTENSION OF TIME (TWO MONTH); NOTICE OF APPEAL; REQUEST FOR RECONSIDERATION

Credit card payment is being made online (if electronically filed), or is attached hereto (if paper filed), in the amount of \$1,030.00 to cover any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. §1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. §1.136 for the necessary extension of time.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND, MAIER & NEUSTADT, L.L.P.

Norman F. Oblon

Jacob A. Doughty

Registration No. 46,671

Customer Number 22850

(703) 413-3000 (phone) (703) 413-2220 (fax) (OSMMN 10/09)